

December 25, 2012



Mr. David Gross  
7248 Ballantrae Ct  
Boca Raton FL 33496

BECKER & poliakoff  
helen davis chaitman  
45 broadway  
new york, new york 10006 212 599 3322

SECURITIES AND EXCHANGE COMMISSION  
NEW YORK REGION OFFICE  
3 WORLD TRADE CENTER  
NEW YORK, NY 10281 212 336 1100

IRVING H PICARD ESQ  
TRUSTEE FOR BERNARD L. MADOFF INVESTMRNT SECURITIES LLC  
CLAIMS PROCESSING CENTER  
2101 CEDAR SPRINGS ROAD SUITE 1100  
DALLAS TEXAS 75201

REF: ADV. PRO NO. 08-01789 (BRL  
SIPA LIQUIDATION

I DAVID GROSS 7248 BALLANTRAE CT. BOCA RATON FLORIDA 33496  
561 483 4543 - CELL 516 263 3642 ENLOSING COPIES OF  
REFERRING TO THE REFERENCED DOCUMENTS

1. 3 CONSIST OF 3 PAGES IDENIFYING ITEM 131 1CM404 PAGE6  
ITEM 707 1CM404 -- PAGE 25 CLAIMING BOTH AS  
NET WINNERS NOTICE BOTH ARE SAME ACCOUNT NUMBERS.  
2. TWO COPIES OF TRADE CERTIFICATES ACCOUNT NUMBER  
1CN404 FOR A TRADE ON BEHALF OF DAVID ANN IRMA GROSS.  
ACCOUNT NUMBER 1CM302 IS FOR AN IRA IN THE  
NAME OF DAVID GROSS  
3. ITEM NUMBER 3 INDICATING I HAD CONTRIBUTED MONIES  
AND HAD AN ACCOUNT BEFORE 1994 SHOWING A DATE  
1992 MY BROKER DEALER WAS COHMAN-- MURICE  
COHAN AND RICHARD SPRING  
4. ENLOSE TWO DOCUMENTS INDICATING THAT MONIES FROM  
MY IRA CHECKS WERE NEVER MADE TO DAVID GROSS DIRECT.  
IN FACT I MANY TIMES REQUESTED THAT RETIREMENT  
ACCOUNTS SEND THE MONIES TO THE INTERNAL REVNUUE  
TOWARD MY ESTIMATED INCOME TAX.

At this time i am in hope my record  
could be corrected. please respond.  
david gross thank you,

I DAVID GROSS MAKE A CLAIM THAT I AM A  
LOSER AND THERE IS NO WAY OF MY GOING BACK  
TO COHMAD FOR DISCLOSURE AND ALL THE  
YEARS I PAID TAXES ON PHONY INCOME.

*X 1*

**BECKER & POLIAKOFF LLP**

Helen Davis Chaitman  
hchaitman@beckerny.com  
45 Broadway  
New York, New York 10006  
Telephone (212) 599-3322  
*Attorneys for the Customers*  
*listed on Exhibit A to the December 3, 2012*  
*declaration of Helen Davis Chaitman*

Hearing Date: February 13, 2013 at 10 a.m.  
Objection Deadline: December 3, 2012



**Mr. David Gross**  
7248 Ballantrae Ct  
Boca Raton FL 33496

**UNITED STATES DISTRICT COURT**  
**SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,  
Plaintiff,  
v.

Adv. Pro. No. 08-01789 (BRL)

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,  
Defendant.

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,  
Debtor.

**DECLARATION OF HELEN DAVIS CHAITMAN IN SUPPORT OF  
CUSTOMERS' OBJECTION TO TRUSTEE'S MOTION FOR AN ORDER  
DENYING TIME-BASED DAMAGES**

I, Helen Davis Chaitman, declare pursuant to 28 U.S.C. § 1746 that the following is true:

1. I am a partner with Becker & Poliakoff LLP, counsel to the customers (the "Customers") of Bernard L. Madoff Investment Securities LLC listed in Exhibit A hereto.
2. I submit this declaration in support of the Customers' objection to the Trustee's motion for an order denying time-based damages.

*REFERENCE # 131 - EM 404 - PAGE 6  
# 707 - EM 404 - PAGE 25*

*#131  
#707*

|      |   |        |        |      |             |
|------|---|--------|--------|------|-------------|
| 128. | Estate of William A. Forrest & Kathleen Forrest TIC                             | 1F0136 | 002310 | 1084 | Net Winner  |
| 129. | THE LAZARUS INVESTMENT GROUP  | 1ZB375 | 010409 | 1085 | Net Loser   |
| 130. | DAVINA GREENSPAN LORI FRIEDMAN JT WROS  | 1ZA194 | 001974 | 864  | Net Loser   |
| 131. | DAVID GROSS AND IRMA GROSS J/T WROS   | 1CM404 | 000058 | 1133 | Net Winner  |
| 132. | GROSS ASSOCIATES C/O HERB GROSS   | 1ZA170 | 002972 | 942  | Net Winner  |
| 133. | R R ROSENTHAL ASSOCIATES  | 1ZA238 | 000206 | 724  | Net Winner  |
| 134. | TERESA COHEN  | 1ZR307 | 003375 | 1171 | Net Winner  |
| 135. | HEIDI HILES   | Z99998 | 000995 | 1172 | ZeroBalance |
| 136. | RONALD M. LAZARUS (IRA)   | 1ZR001 | 009754 | 1173 | Net Winner  |
| 137. | RONALD LAZARUS & LINDA LAZARUS JT/WROS  | 1ZB519 | 008590 | 1174 | Net Loser   |
| 138. | GAETANO MACALUSO  | Z99998 | 001081 | 1175 | ZeroBalance |
| 139. | ROSALINDA MACALUSO  | Z99998 | 000997 | 1176 | ZeroBalance |
| 140. | David Moskowitz   | 1ZA178 | 000695 | 1177 | Net Winner  |
| 141. | LEONA REDSTONE (IRA)  | 1ZR306 | 003269 | 1178 | Net Winner  |
| 142. | NEVA AND NICHOLAS S. ROSAMILIA  | 1ZB262 | 004095 | 1179 | Net Loser   |
| 143. | HENRY SIEGMAN SUSAN EINSENSTAT J/T WROS   | 1S0425 | 008249 | 1181 | Net Loser   |
| 144. | FESTUS & HELEN STACY FOUNDATION INC   | 1ZA874 | 005407 | 1201 | Net Loser   |
| 145. | SEAN STEPELTON IRA/SEP  | 1ZA874 | 005107 | 1204 | Net Loser   |
| 146. | GARY BIZZELL  | 1ZA874 | 005102 | 1204 | Net Loser   |
| 147. | PATRICK AND PATRICIA COONEY   | 1ZA874 | 005106 | 1204 | Net Loser   |
| 148. | STEPELTON ADVISORS  | 1ZA874 | 005412 | 1204 | Net Loser   |
| 149. | SHARON FALLS IRA/SEP  | 1ZA874 | 005104 | 1204 | Net Loser   |
| 150. | BRETT STEPELTON IRA/SEP ACCOUNT   | 1ZA874 | 005108 | 1204 | Net Loser   |
| 151. | DOUGLAS STEPELTON TRUST   | 1ZA874 | 004958 | 1204 | Net Loser   |
| 152. | SHARON FALLS (A/K/A SHARON FALLS BIZZELL)                                       | 1ZA874 | 005110 | 1204 | Net Loser   |
| 153. | JENNIFER STEPELTON (F/K/A JENNIFER COONEY) (JENNIFER STEPELTON IRA/SEP ACCOUNT) | 1ZA874 | 005101 | 1204 | Net Loser   |
| 154. | DOUGLAS STEPELTON & VIRLEE STEPELTON  | 1ZA874 | 005105 | 1204 | Net Loser   |

|      |  |        |        |      |            |
|------|--|--------|--------|------|------------|
| 704. | Lawrence Roth  | 1R0192 | 004866 | 3040 | Net Winner |
| 705. | Jonathan Schwartz  | 1ZR040 | 005186 | 3041 | Net Loser  |
| 706. | The Allen Family Trust   | 1CM406 | 000105 | 3051 | Net Winner |
| 707. | DAVID GROSS AND IRMA GROSS J/T<br>WROS   | 1CM404 | 000058 | 3070 | Net Winner |
| 708. | The Lawrence J. Ryan By-Pass Trust<br>under Determination of Trust Dated<br>Nov. 20, 1991, Theresa R. Ryan,<br>Trustee | 1R0171 | 000856 | 3084 | Net Winner |
| 709. | The Donald Rechler & Judith Rechler<br>Grandchildren Annual Exclusion Trust  | 1R0176 | 008938 | 3091 | Net Loser  |
| 710. | The Lawrence J. Ryan By-Pass Trust<br>under Determination of Trust Dated<br>Nov. 20, 1991, Theresa R. Ryan,<br>Trustee | 1R0171 | 000856 | 3093 | Net Winner |
| 711. | Carol A. Kozloff   | 1CM563 | 011228 | 3094 | Net Loser  |
| 712. | STEVEN P. NORTON   | 1H0123 | 009834 | 3123 | Net Winner |
| 713. | MARTIN R. HARNICK  | 1H0123 | 009772 | 3123 | Net Winner |
| 714. | Megan Burch  | 1EM144 | 012982 | 3139 | Net Winner |
| 715. | Heidi Holmers  | 1EM144 | 012928 | 3139 | Net Winner |
| 716. | Brett Palmer   | 1EM144 | 012945 | 3139 | Net Winner |
| 717. | Blake Palmer   | 1EM144 | 014215 | 3139 | Net Winner |
| 718. | Callie Murray  | 1EM144 | 012927 | 3139 | Net Winner |
| 719. | Ryan Murray  | 1EM144 | 012917 | 3139 | Net Winner |
| 720. | Oscar Palmer   | 1EM144 | 013011 | 3139 | Net Winner |
| 721. | Sophia Palmer  | 1EM144 | 013027 | 3139 | Net Winner |
| 722. | Dana LeFavor   | 1EM144 | 012931 | 3139 | Net Winner |
| 723. | Boyer F. Palmer  | 1EM144 | 012944 | 3139 | Net Winner |
| 724. | Kelly Burch  | 1EM144 | 012926 | 3139 | Net Winner |
| 725. | Alice G. Miller Exemption Trust  | 1ZA260 | 009171 | 3140 | Net Loser  |
| 726. | Alice G. Miller Marital Trust  | 1ZA260 | 009172 | 3140 | Net Loser  |
| 727. | Martin Miller Living Trust   | 1ZA260 | 009173 | 3140 | Net Loser  |
| 728. | Ellen Bernfeld   | 1EM013 | 014649 | 3168 | Net Winner |
| 729. | Marilyn Bernfeld   | 1EM013 | 014648 | 3168 | Net Winner |
| 730. | Herbert Bernfeld   | 1EM013 | 014646 | 3168 | Net Winner |
| 731. | Tom Bernfeld   | 1EM013 | 014650 | 3168 | Net Winner |
| 732. | Phillip Jaffe  | 1EM091 | 012823 | 3170 | Net Winner |
| 733. | Colette Jaffe  | 1EM091 | 012832 | 3170 | Net Winner |

385 1 Avenue  
New York NY 10022  
212 230-2424  
800 334-1343  
Fax 212 838-4061

**BERNARD L. MADDOFF**  
INVESTMENT SECURITIES LLC  
New York  London

10

MADF

Trist  
McCormick

| ORIGINATOR NO.   |  | DEIVERED VIA |  | ACCOUNT NUMBER |  | D/R |  | TRANS. NO. |  | CODES       |  | SETTLEMENT DATE               |  |
|--|--|--------------|--|----------------|--|-----|--|------------|--|-------------|--|-------------------------------|--|
| 0646   |  |              |  | 1-CM302-3      |  | R   |  | 64724      |  | TR CAP SETT |  | 9/12/08 9/17/08               |  |
| IDENTIFICATION NO.   |  | CONTRA PARTY |  |                |  |     |  |            |  | C.H. NUMBER |  | SPECIAL DELIVERY INSTRUCTIONS |  |
|  |  |              |  |                |  |     |  |            |  |             |  | ***** DUPLICATE *****         |  |
|  |  |              |  |                |  |     |  |            |  |             |  | ACCT OF / NTC & CO.           |  |
| <b>DAVID GROSS</b><br><b>7248 BALLANTRAE COURT</b><br><b>BOCA RATON FL 33496</b> |  |              |  |                |  |     |  |            |  |             |  |                               |  |

| WE  | QUANTITY | CUSIP NUMBER | SECURITY DESCRIPTION         | NET AMOUNT |
|-----|----------|--------------|------------------------------|------------|
| BCY | 425      | 459200101    | INTERNATIONAL BUSINESS MACHS | 50473.00   |

| PRICE   | PRINCIPAL | COMMISSION | STATE TAX | INTEREST | FEES | MISC. |
|---------|-----------|------------|-----------|----------|------|-------|
| 118.000 | 50490.00  | 17.00      |           |          |      |       |

David Gross  
7248 Ballantyne Ct.  
Boa Raton, FL 33496-1422

Affiliated with:  
**Madoff Securities International Limited**  
2 Berkeley Street, Mayfair, London W1 8DT. Tel 020-7493 6222  
Member of The London Stock Exchange

Member of the London Stock Exchange

CM IN ACCOUNT NUMBER 1ND, CH, C  
1518 A COMMA  
ACCOUNT

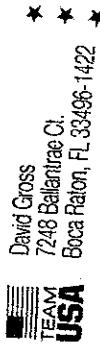


NUMBER:  
IRMA VSA SPG NSC PWC

885 Third Avenue  
New York, NY 10022  
212 230-2424  
800 334-1343  
Fax 212 838-4061

| ORIGINATOR NO      | DELIVERED VIA | ACCOUNT NUMBER | D/R | TRANS NO | CODES |     |      | SETT | TRADE DATE | SETTLEMENT DATE |
|--------------------|---------------|----------------|-----|----------|-------|-----|------|------|------------|-----------------|
|                    |               |                |     |          | TR    | CAP | SETT |      |            |                 |
| 0646               |               | 1-CM404-3      | D   | 24983    | 5     | 1   |      |      | 8/11/08    | 8/14/08         |
|                    |               |                |     |          |       |     |      |      |            |                 |
| IDENTIFICATION NO. | CONTRA PARTY  |                |     |          |       |     |      |      |            |                 |
|                    |               |                |     |          |       |     |      |      |            |                 |

DAVID GROSS  
AND IRMA GROSS J/T GROSS  
7248 BALLANTRAE COURT  
BOCA RATON FL 33496



| WE   | QUANTITY | CUSIP NUMBER | SECURITY DESCRIPTION | NET AMOUNT |
|------|----------|--------------|----------------------|------------|
| SOLD | 2,100    | 166764100    | CHEVRON CORP         | 177891.00  |

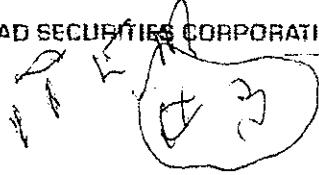
| PRICE  | PRINCIPAL | COMMISSION | STATE TAX | INTEREST | FEES | MISC. |
|--------|-----------|------------|-----------|----------|------|-------|
| 84.670 | 177807.00 | 84.00      |           |          |      |       |

Affiliated with:

Madoff Securities International Limited  
12 Berkeley Street, Mayfair, London W1J 8DJ. Tel 020-7493 6222  
Member of The London Stock Exchange

Account Number 19785171  
Accounting Company Account

COHMAD SECURITIES CORPORATION



885 THIRD AVENUE, NEW YORK, NY 10028 (212) 230-2480  
TELE: 230-2480 FAX: (212) 466-8178 800 234-1345

July 17, 1992



Mr. David Gross  
7248 Ballantrae Ct  
Boca Raton FL 33496

ATTENTION: [REDACTED]

Your portfolio management report as of June 30, 1992 is enclosed. The results, in my opinion, are satisfactory, with our average account up approximately 17%, from January 1, to June 30. For those of you who like comparisons, during this same period the Standard & Poor's 100 Index was down about 2.1% and the Dow Jones Industrials were up 2.9%.

Our "mission" is to protect your investment (and mind!). To accomplish this, we maintain our discipline and stick with the same strategy, by buying a portfolio of "blue chip" equities, selling call (index) options on your portfolio, and buying put (index) options to protect your portfolio against violent bear markets. Once again, we are not economists or security analysts. We are risk managers and our associates are very good at what they know best -- namely, trading.

Reminder: In order to better monitor and service your accounts, please remember:

We are not a bank or a depository for short-term funds. We only accept new or additional funds in our C & M trading accounts on a quarterly basis; on the first business day of January, April, July and October. The minimum amount we will accept as an addition to an existing account is \$25,000.

- If you wish to withdraw any funds, prior notification is required and withdrawals may only occur on the same days specified above. Just bear in mind that an early withdrawal may affect performance if it disturbs an option.

Introducing Belle Jones: Prior to June 1, 1992, Belle Jones was the "brain" behind the scene, responsible for keeping your account information properly computerized and generating your quarterly (or monthly) portfolio management reports. In addition to these responsibilities, she is now also available to answer any questions that you may have relative to your C & M account, and can be reached in this office on Tuesdays, Wednesdays and Fridays, at [REDACTED]. All communications and inquiries should be directed to Belle, or to the undersigned.

All best wishes for a happy and healthy summer.

Sincerely,

Maurice J. Cohn  
President



Mr. David Gross  
7248 Ballantrae Ct  
Boca Raton, FL 33496

212 230-2424  
800 221-2242  
Telex 235130  
Fax 212 486-8178

WE HAVE THIS DAY DEBITED YOUR  
ACCOUNT WITH THE FOLLOWING:

**BERNARD L. MAIDOFF**  
Investment Securities  
Established 1960  
London New York

CHECK

RETIREMENT ACCTS INC CUST IRA  
FBO DAVID GROSS (40091)  
ROLLOVER  
P.O. BOX 173785  
DENVER CO 80217

## CLIENT'S ACCOUNT NUMBER

451000000

1103/100

17th May 4



Date

4-4-00

TO: Bernard Madoff  
ATTN: Frank  
FAX# 212-838-4061  
FROM: Retirement Accounts, Inc.  
Phone: 800-325-4352  
Fax: 303-294-5899



Retirement Accounts, Inc. requests that funds to meet the following client(s) distribution needs. Please liquidate from the referenced account(s) and forward a check(s) to our address checked below:



Mailing Address:  
Retirement Accounts, Inc.  
FBO: (client name & a/c #)  
PO Box 173785  
Denver CO 80217-3785

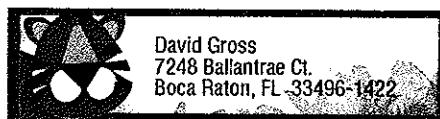
Overnight Delivery:

Retirement Accounts, Inc.  
FBO: (client name & a/c#)  
717 17<sup>th</sup> Street, Ste 1700  
Denver CO 80202-3323

| Client name | RAI Account # | Your Account # | Amount     |
|-------------|---------------|----------------|------------|
| [REDACTED]  | [REDACTED]    | [REDACTED]     | [REDACTED] |

COHMAK SECURITIES CORPORATION

1865 THIRD AVENUE, NEW YORK, NY 10022 (212) 539-2490  
FAX: (212) 539-6178 800 324-1342



**COHMAK SECURITIES** was founded in 1985 by two professionals with more than fifty years of experience in stock brokerage, market-making and personal service to wealthy individuals and small institutions.

Maurice J. Cohn received his "basic training" at Salomon Brothers. In 1961 he founded the New York Stock Exchange member firm of Cohn, Delaire and Kaufman, a small but highly-respected specialist firm. In 1982, Cohn, Delaire and Kaufman was acquired by Akroyd and Smithers, PLC, one of the largest members of the London Stock Exchange. Mr. Cohn served as Chairman and Chief Executive Officer from 1982 to 1986, when Akroyd and Smithers was merged into S.G. Warburg.

Bernard L. Madoff founded the firm Bernard L. Madoff Investment Securities in 1960. He has been the guiding force in the growth and development of one of the most prestigious broker-dealers on Wall Street. He is an industry leader, past Governor of the National Association of Securities Dealers, Chairman of the NASD International Committee, and presently serves as a director of other industry associations.

Cohmad Securities, a small brokerage firm, offers its clients something special -- old-fashioned service! As a correspondent of Bear, Stearns & Company, Inc., Cohmad combines the advantages of a large firm -- financial soundness, S.I.P.C. insurance, discounted commissions and direct phone lines to the floors of major exchanges -- with those of a small firm -- personal service, access to the firm's experts and unique investment ideas. As a result of the firm's association with Bernard L. Madoff Investment Securities and the expertise of Cohmad's professional staff, we are able to offer our clients -- wealthy individuals and small institutions -- the type of service that they deserve.



David Gross  
7248 Ballantrae Ct.  
Boca Raton, FL 33496